

Docket No.: 1163-0549PUS1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hiroyuki KINUGAWA et al.

Application No.: 10/577,021

Confirmation No.: 7528

Filed: April 25, 2006

Art Unit: 3748

For: VALVE TIMING ADJUSTING DEVICE

Examiner: K.M. Riddle

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 14, 2007, please amend the above-identified U.S. patent application as follows:

Remarks/Arguments begin on page 2 of this paper.